



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

38 Powder River 0786 Biddle Elementary

0692 Biddle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	60,990.13	60,990.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,685.62	10,685.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,389.96	0.00	1,389.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	10,311.13	10,311.13	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,015.68	4,015.68	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	649.77	0.00	0.00	649.77	0.00	0.00
Totals	88,042.29	86,002.56	1,389.96	649.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	88,042.29					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0692 Biddle Elem	Indirect/Direct	1,389.96 / 86,002.56	1.62%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0692 Biddle Elem	0.0081	0.0101	0.0100	0.0091	1.62%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0692 Biddle Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0692 Biddle Elem	0.0081	0.0101	0.0100	0.0091	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0692 Biddle Elem				1.02%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0786 Biddle Elementary	Your Preliminary Rate by School System (SS) is:	1.02%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

38 Powder River 0799 Broadus Public Schools

0705 Broadus Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,093,573.49	1,093,573.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	60,221.38	60,221.38	0.00	0.00	0.00	0.00
222X Educational Media Services	82,966.03	82,966.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,282.44	66,282.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	92,747.66	92,747.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	66,323.74	6,283.75	60,039.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	213,958.54	213,958.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	48,633.26	48,633.26	0.00	0.00	0.00	0.00
31XX Food Services	122,714.56	122,714.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	221.15	221.15	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	14,643.56	14,643.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,448.35	0.00	0.00	2,448.35	0.00	0.00
Totals	1,864,734.16	1,802,245.82	60,039.99	2,448.35	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,864,734.16					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

38 Powder River 0799 Broadus Public Schools

0706 Powder River Co Dist H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	892,568.58	892,568.58	0.00	0.00	0.00	0.00
21XX Support Services - Students	41,393.06	41,393.06	0.00	0.00	0.00	0.00
222X Educational Media Services	28,768.90	28,768.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	62,954.13	62,954.13	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	50,166.18	50,166.18	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,249.21	6,244.26	69,004.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	273,103.51	273,103.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	502,867.47	502,867.47	0.00	0.00	0.00	0.00
31XX Food Services	8,026.64	8,026.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	26,173.44	26,173.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,768.43	69,768.43	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,852.80	0.00	0.00	1,852.80	0.00	0.00
9999 Undistributed	3,383.19	3,383.19	0.00	0.00	0.00	0.00
Totals	2,036,275.54	1,965,417.79	69,004.95	1,852.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,036,275.54					

Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0705 Broadus Elem	Indirect/Direct	60,039.99 / 1,802,245.82	3.33%	

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

LE 0706 Powder River Co Dist H S Indirect/Direct 69,004.95 / 1,965,417.79 3.51%

Line B Preliminary Indirect Cost Rates

LE	2012	2013	2014	2015	2016
0705 Broadus Elem	0.0176	0.0161	0.0165	0.0164	3.33%
0706 Powder River Co Dist H S	0.0159	0.0161	0.0165	0.0164	3.51%

Line C Approved Indirect Cost Rates

LE	2012	2013	2014	2015	2016
0705 Broadus Elem	0.0000	0.0000	0.0000	0.0000	
0706 Powder River Co Dist H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2012	2013	2014	2015	2016
0705 Broadus Elem	0.0176	0.0161	0.0165	0.0164	
0706 Powder River Co Dist H S	0.0159	0.0161	0.0165	0.0164	

Line E Five Year Average with 5% Discount

LE	2016	LE Reclaasified Rate
0705 Broadus Elem	1.90%	
0706 Powder River Co Dist H S	1.90%	

Line F Average of LE's contained under one School System Code (SS)

0799 Broadus Public Schools

Your Preliminary Rate by School System (SS) is:

1.90%

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

38 Powder River 0802 South Stacey Elementary

0709 South Stacey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	49,187.90	49,187.90	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,580.85	4,580.85	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,582.94	0.00	1,582.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,661.00	20,661.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	527.72	527.72	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,082.94	0.00	0.00	1,082.94	0.00	0.00
Totals	77,623.35	74,957.47	1,582.94	1,082.94	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	77,623.35					

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	LE 0709 South Stacey Elem	Indirect/Direct	1,582.94 / 74,957.47		2.11%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0709 South Stacey Elem	0.0000	0.0005	0.0006	0.0012	2.11%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0709 South Stacey Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0709 South Stacey Elem	0.0000	0.0005	0.0006	0.0012	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0709 South Stacey Elem				0.44%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0802 South Stacey Elementary	Your Preliminary Rate by School System (SS) is:	0.44%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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